



## U.S. Taxpayer Relief Act - Brownfields Tax Incentive Application Form

*Information: ADEQ certification is required to obtain an environmental remediation cost federal tax deduction under IRC sec. 198. After reviewing your application package, ADEQ will send a letter certifying that the property meets the requirements of IRC sec. 198(c)(1)(a)(ii) and (iii), or explaining why the property does not meet those criteria.*

*Instructions: Check the appropriate boxes, provide any requested information, and return the form to the address at the bottom of the form. Type or print in ink.*

Contact Last name	First	M.I.	
Company			
Street Address	City	State	Zip
Phone Number	Fax Number	E-mail Address	
Taxpayer Last Name	First	M.I.	
Taxpayer I.D. Number			
Property Street Address	City		
County	Census Tract	State	Zip

### Program Requirements (Answers to all three must be yes to obtain certification)

Yes No

- ☒ ☒ The property is an area at or on which there has been a release (or threat of release) or disposal of a contaminant.
- ☒ ☒ The above-referenced contaminant is a hazardous substance, as defined by sections 101(14) and 102 of the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA) of 1980, subject to the limitations in section 104(a)(3).
- ☒ ☒ The property is NOT a site on or proposed for the National Priority List under CERCLA (a "Superfund" site).

### Required Attachments

- ☐ Photographs, ADEQ site number or other evidence of a release or threat of release. (Providing this information for certification does not serve as an official notice to any ADEQ program.)
- ☐ Analytical results, Phase I or Phase II assessment, or other evidence of the nature of the contaminant. (Giving this evidence for certification does not serve as official notice to ADEQ.)
- ☐ A legal description of the property.
- ☐ A map with the marked location of the property.

### Requirements if Costs Were Incurred Prior to December 16, 2000 (At least one "yes" is required)

Yes No

- ☒ ☒ The property is in the following federal Enterprise Community: \_\_\_\_\_.
- ☒ ☒ The property is in a census tract where 20% or more of the population is below the poverty level.
- ☒ ☒ The property is in a population census tract with a population under 2,000, AND 75% or more of the land is zoned for commercial or industrial use, AND the tract is contiguous to one or more other population census tracts where 20% or more of the population is below the poverty level. Adjacent census tract with a poverty rate of 20% or more: \_\_\_\_\_.
- ☒ Attach a letter from the local unit of government which indicates the property is in a census tract that meets the zoning requirement.

**Send completed form and attachments to:**  
Arizona Department of Environmental Quality  
Voluntary Remediation Program, 4415B-1  
1100 W. Washington St.,  
Phoenix, AZ 85007

If you have questions about this form call:

602-771-4398, or  
toll-free in Arizona, 1-800-234-5677, extension 4398.



The purpose of this Affidavit is to set forth certain information and documentation to enable the Arizona Department of Environmental Quality (ADEQ) to make a statement pursuant to Section 941 of Public Law 105-34, the Balanced Budget Act of 1997. All terms which are found in this document, which are defined in Section 941 of the Balanced Budget Act shall have the same meaning as in the law.

- ☐ The property is an area at or on which there has been a release (or threat of a release) or disposal of a hazardous substance, as defined by sections 101(14) and 102 of the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA) of 1980, subject to the limitations in section 104(a)(3). Analytical results, photographs, or other evidence of a release or threat of a release are attached.
- ☐ The property is NOT a site on or proposed for the National Priority List under CERCLA (A "Superfund" site).

Subscribed and sworn to and before me on this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_ My Commission expires \_\_\_\_\_.